

who shall act as treasurer, and a tax-collector, who shall respectively Tax-collector.
 hold their offices during the term of the board electing them and
 until their successors are elected and qualified, subject, however, to
 be removed at any time and others appointed in their stead for mis-
 behavior or neglect in office. Before acting, each of said officers Oath.
 shall take an oath before the mayor to faithfully discharge the duties
 required of him by the board of commissioners, and each shall execute Bond.
 a bond in such an amount as the board may require, with security
 to be approved by the board. The bonds required by the clerk and
 tax-collector shall be renewed every year.

SEC. 21. That the clerk shall have such reasonable salary as the Salary of clerk.
 commissioners may designate, and it shall be his duty to keep regular Duties.
 and fair minutes of the proceedings of the board, and to preserve all
 books, papers and other articles committed to his care during his con-
 tinuance in office, and deliver them to his successor; and he shall
 receive and faithfully keep all moneys which shall be paid to him for
 the use and in behalf of said town, and disburse the same according
 to an order given in obedience to the directions of said board appear-
 ing on their minutes. He shall keep a fair and correct account of all
 moneys so received and disbursed by him in a book kept for that
 purpose, showing from what source money is received and for what
 purpose paid out, and shall submit said accounts to said board when-
 ever required. He shall pay to his successor all moneys in his hands
 belonging to said town, and faithfully perform all duties imposed
 on him as clerk by the laws and ordinances of said board.

SEC. 22. That the tax-collector whose appointment is herein Powers and li-
abilities of tax-
collector.
 provided for shall be vested with the same power and authority
 in the collection of taxes that sheriffs have, and be subject to the
 same fines and penalties for failure or neglect of duty. He shall
 be charged with sums appearing by the tax-lists as due for city
 taxes. He shall be credited in settlement, as sheriffs are credited,
 with amounts in suit by appeal, all poll-tax as in personal prop-
 erty certified by the clerk of the commissioners of the county by
 order of the board of county commissioners to be insolvent and
 incollectible. He shall at no time retain in his hands over one hun-
 dred dollars for a longer time than seven days, under a penalty of
 two per cent. per month to the town upon all sums so unlawfully
 retained. The board of commissioners, at the meeting before the Settlement with
tax-collector.
 last regular meeting in each year, shall appoint one or more of their
 number to be present and assist at the accounting and settlement
 between the tax-collector and town clerk and audit and settle the
 accounts of the town clerk. The accounts so audited shall be
 reported to the board of commissioners, and, when approved by
 them, shall be recorded in the minute books of said board, and shall
 be *prima facie* evidence of their correctness and impeachable only
 for fraud or specified error. It shall be the duty of said board to Removal.